

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2021

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HOUSE BILL 1046

Short Title: Expand Aviation Sales Tax Exemption. (Public)

Sponsors: Representatives Hardister and Szoka (Primary Sponsors).

For a complete list of sponsors, refer to the North Carolina General Assembly web site.

Referred to: Finance, if favorable, Rules, Calendar, and Operations of the House

May 26, 2022

1 A BILL TO BE ENTITLED
2 AN ACT TO BROADEN THE SALES AND USE TAX EXEMPTION FOR PARTS AND
3 ACCESSORIES USED FOR THE REPAIR OR MAINTENANCE OF AIRCRAFT AND
4 RELATED SERVICE CONTRACTS TO ALL AIRCRAFT WITH A MAXIMUM
5 TAKE-OFF WEIGHT OF TWO THOUSAND POUNDS AND ABOVE.
6 The General Assembly of North Carolina enacts:
7 **SECTION 1.** G.S. 105-164.3(197) reads as rewritten:
8 "(197) Qualified aircraft. – An aircraft with a maximum take-off weight of more than
9 ~~9,000 pounds but not in excess of 15,000 pounds.~~2,000 pounds."
10 **SECTION 2.** This act becomes effective July 1, 2022, and applies to sales occurring
11 on or after that date.



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